

GLOSSARY & INDEX



Holiday Lights sponsored by Georgetown Utility Systems

GLOSSARY & INDEX

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COMMONLY USED ACRONYMS

ALS.....Advanced Life Support
 AMR..... Automatic Meter Reading
 APPA..... American Public Power Association
 ASE Automotive Service Excellence
 BCPBusiness Continuity Plan
 BIA..... Business Impact Analysis
 BRA..... Brazos River Authority
 BREBusiness Retention Expansion
 CAD Computer Aided Drafting
 CAFR.....Comprehensive Annual Finance Report
 CAMPO.....Capital Area Metro Planning Organization
 CAPCOG Capital Area Council of Governments
 CCN Certificates of Convenience & Necessity
 CCU Cell Control Unit
 CDBG Community Development Block Grants
 CIP Capital Improvement Plan (Program)
 CIS Customer Information System
 CSR Customer Service Representative
 CTSUD Chisholm Trail Special Utility District
 DFIRM Digitized Flood Insurance Rate Maps
 EARZ Edwards Aquifer Recharge Zone
 EAM..... Enterprise Asset Management
 EPA.....Environmental Protection Agency
 ERCOT Electric Reliability Council of Texas
 ERTEncoder Receiver Transmitter
 ESD Emergency Services District
 EST..... Elevated Storage Tank
 ETJExtra-territorial Jurisdiction
 EVT Emergency Vehicle Technician
 FAA.....Federal Aviation Administration
 FBO..... Fixed Base Operator
 FEMA..... Federal Emergency Management Agency
 FERCFederal Energy Regulatory Commission
 FTE..... Full Time Equivalent
 GAAPGenerally Accepted Accounting Principles
 GASB.....Governmental Accounting Standards Board
 GCATGeorgetown Communications and Technology
 GEDCO..... Georgetown Economic Development Corp.
 GFOA Government Finance Officers Association
 GHS.....Georgetown High School
 GGAF ... General Government & Finance Advisory Board
 GIS Geographic Information System
 GISD.....Georgetown Independent School District
 GMCGeorgetown Municipal Complex
 GPS Global Positioning System
 GTAB Georgetown Transportation Advisory Board
 GTEC.. Georgetown Transportation Enhancement Corp.
 GUS Georgetown Utility Systems
 GVPIDGeorgetown Village PID
 HARC Historical & Architectural Review Committee
 HEB.....H.E. Butt (Grocery)

HMAC.....Hot Mix Asphalt Concrete
 HOT Hotel Occupancy Tax
 HR Human Resources
 HRIS..... Human Resources Information System
 HSUS Humane Society of the United States
 HVAC..... Heating Ventilating and Air Conditioning
 I & C Instrumentation and Control
 IDR.....Interval Data Recorder
 IOOF.....Independent Order of Odd Fellows
 IRS Internal Revenue Service
 ISF Internal Service Fund
 ISO.....Insurance Services Office
 IT Information Technology
 IT-EOC Information Tech. & Emerg. Ops Center
 IVR..... Interactive Voice Response
 LCRA..... Lower Colorado River Authority
 MRU.....Maintenance Repair Unit
 NIASE .Nat’l Institute for Automotive Service Excellence
 NIGP National Institute of Governmental Purchasing
 OMS Outage Management System
 OTPOverall Transportation Plan
 PAPI..... Precision Approach Path Indicator
 PCI Pavement Condition Index
 PID.....Public Improvement District
 PMIS..... Pavement Management Information System
 RFP Request for Proposal
 RMS.....Records Management System
 RSMP.....Regional Stormwater Master Plan
 SAN Storage Area Network
 SCADA Supervisory Control and Data Acquisition
 SIPService Improvement Program (fees)
 SOP.....Statement of Purpose
 SRFSpecial Revenue Fund
 SUD Special Utility District
 TCA.....Texas Commission on the Arts
 TCEQ Texas Commission on Environmental Quality
 TCLEOSE. Texas Commission of Law Enforcement Office
 Standards and Education
 TDS..... Texas Disposal System
 TEC Texas Electric Cooperatives
 TEEX Texas Engineering Extension Service
 TLETS..... Texas Law Enforcement Telecom System
 TXDOT Texas Department of Transportation
 UDC..... Unified Development Code
 VIPS Volunteers in Police Services
 VSC..... Vehicle Service Center
 WCAD..... Williamson Central Appraisal District
 WCHM Williamson County Historical Society
 WD Western District
 WMD.....World Movement for Democracy
 WWTP Wastewater Treatment Plant

GLOSSARY

Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

Administrative Charges: The charges imposed upon a fund for support services provided by another fund. For example, the Accounting Department (Joint Services Fund) provides services to the Electric Fund, therefore the Joint Services Fund charges the Electric Fund for these services based on reasonable allocation methods.

Adopted: Adopted, as used in fund summaries and department and division summaries within the budget document, represents the budget as approved by formal action of the City Council which sets the spending limits for the fiscal year.

Ad Valorem: In proportion to value. A basis for levy of taxes on property.

Amended Budget: Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.

Annexed Property: Land previously outside the City limits that becomes part of the City during a year through the legal process of incorporation.

Appropriation: An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

As-Built Drawings: Revised plans submitted by a contractor upon completion of a project to reflect the changes made in specifications during the construction process. They show all exact dimensions, geometry, & location of all elements of the completed project.

Assessed Valuation: A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

Asset: Resources owned or held which have monetary value.

Audit: A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves and balances of a specific fund as of a specific date.

Balanced Budget: A budget in which planned expenditures can be met with current income from property tax, sales

tax, and other revenues.

Base Budget: The on-going expense for personnel, operating services and the replacement of supplies and equipment to maintain service levels. The base budget does not include new programs or projects, which are approved on an individual basis.

Basis of Accounting: Timing of recognition for financial reporting purposes (when the effects of transactions or events should be recognized in financial statements).

Benchmarking: Measures progress from a point in time and is something that serves as a standard by which others may be measured.

Bond: A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Budget: A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The City of Georgetown's budget is called the Annual Operating Plan.

Budget by Program/Function: A breakdown of the annual budget that groups like expenditures by the type of program or function. Interfund charges and Internal Service fund premiums or leases are eliminated for presentation purposes.

Budget Year: The fiscal year of the City which begins October 1 and ends September 30.

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital or Capital Outlay: See the Capitalization Policy in this Budget for a definition of this term.

Capital Expenditure: Funds spent for the acquisition of a long-term asset.

Capital Improvement Program: The Capital Improvement Program (CIP) is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, and project costs and revenues that will result during a five year period. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget.

CIP or Capital Projects: A group of planned expenditures for construction of large scale assets, such as a water line. Significant maintenance projects, such as street overlay,

are also considered capital projects, but are capitalized only in the event they extend the life of the asset.

Capital Recovery Fees: Capital Recovery Fees, sometimes called “impact fees”, are developer paid infrastructure fees adopted under Chapter 395 of Texas Local Government Code or as part of a development agreement.

Capital Replacement Fund: Vehicle which allows purchase of operating capital items on a long-term basis through budgeted annual payments and transfers during the fiscal year. The City’s Fleet and Information Services Internal Service Funds act as capital replacement funds.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended.

City Charter: The document that establishes the City as an incorporated political subdivision (municipal government) in accordance with the statutes of the State of Texas. The charter provides the form, roles and powers of the municipal government that is the City of Georgetown.

“Cloud”: General reference to highly optimized IT services (software, servers, data) that are built and managed by Cloud providers who sell use of these systems to customers. The Cloud is accessed via Internet connections to Cloud data centers.

Computer Aided Drafting: The use of a computer system to assist in the creation, modification or analysis of a design.

Conservation Rate: A stepped water rate, effective only during the summer months for residential customers, to encourage water conservation. All revenue generated from these increased rates is put aside to be used for future expansion of water treatment plants.

Contingency: A budgetary appropriation reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. The primary contingency account requires City Council approval for all expenditures.

Contingency Reserves: A portion of the budgeted ending fund balance or working capital that is not available for appropriation. The intent of the reserves are to provide flexibility, should actual revenues fall short of budgeted revenues and to provide adequate resources to implement budgeted expenditures.

Coverage Ratio: A term defined by revenue bond indenture. Refers to the ratio of net revenues of the electric, water and wastewater systems, after all maintenance and operations expenses are considered, to total debt service. The minimum ratio required by the current bond indenture is 1:25. The City’s Fiscal Policy requires 1.5 times coverage.

Debt Margin: The difference between the maximum amount of debt that is legally permitted and the amount of

debt outstanding subject to the limitation.

Debt Payments: Scheduled payments of principle and interest on outstanding debt. The payments are often referred to as “debt service”.

Debt Principle Reduction: The scheduled yearly payment that reduces the amount of outstanding debt.

Debt Service: The City's obligation to pay principal and interest on bonded debt.

A. **Self-Supported Debt:** Debt for which the City has pledged a repayment source separate from its general tax revenues (e.g. stormwater bonds repaid from stormwater drainage fees.)

B. **Tax Supported:** Debt for which the City has pledged a repayment from its property taxes.

Debt to Valuation Ratio: The amount of taxable debt outstanding as a percentage of the taxable property assessment. This is a common benchmark used to determine the appropriateness of a city’s property tax supported general obligation debt (including Certificates of Obligation).

Dedicated Property Tax: The portion of property taxes that is set aside for a specific use, such as street maintenance. The City Council has dedicated five cents of the property tax rate to street capital improvements.

Del E. Webb Corporation (Del Webb): see Sun City Texas.

Delinquent Taxes: Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Property tax statements are mailed out in October and become delinquent if unpaid by January 31.

Department: A specific functional area within a City division.

Depreciation: The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

Division: An administrative unit of the City having management responsibility for a group of departments.

Effective Tax Rate: Texas law prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property, and newly constructed property. If the tax rate is raised by three percent or more over the prior year's effective tax rate, State law requires that special notices must be posted and published. If the increase is more than 8%, the increase above 8% is subject to a possible rollback election by the voters.

Employee Benefits: For the purpose of budgeting, this term refers to the City’s costs of health insurance, pension

contributions, social security contributions, workers' compensation and unemployment insurance costs.

Encumbrance: Any commitment of funds against an appropriation. It may be in the form of a purchase order or a contract. Encumbrance accounting is formally integrated into the accounting system for expenditure control purposes. An encumbrance differs from an account payable as follows: an account payable represents a legal liability to pay and results from the goods and/or services requested in a purchase order or contract having been delivered to the City. Until such time as the goods and/or services are delivered, the commitment is referred to as an encumbrance.

Engineering Analysis: The application of scientific principles & processes to reveal the properties & state of the system, device, or mechanism under study.

Enterprise Asset Management: Computer software used for the management of physical assets of an organization. EAM software is designed to offer solutions to optimize the lifecycle of assets as well as cost efficient solutions for the construction, operations, maintenance, & replacement of assets.

Enterprise Fund: A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

Executive Limitations: Specific boundaries stated as part of the City's governance model. The boundaries serve as the limits within which staff must accomplish the goals and objectives of the City.

Expenditures: If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. If accounts are kept on the cash basis, the term covers only actual disbursements for these purposes. Encumbrances are not considered expenditures.

Expense: Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expense charges whose benefits extend over future periods.

Fiscal Year: An accounting period, typically twelve months, to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

Fixed Assets: Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Franchise fees: A fee that a government imposes to permit the continuing use of public property and right of ways, such as city utility poles, streets, etc.

Full Time Equivalent (FTE): A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year, or a full value of one for a full-time position.

Functional Plan: Elements of the Century Plan which describe 15 policy plan categories that detail the manner in which the Policy Plan will be fulfilled. City Council has adopted to date four Functional Plan elements: Economic Development Strategic Plan, Development Plan, Parks and Recreation Plan and Facilities and Services Plan. The preparation and adoption of the Functional Plans, including Land Use, Transpiration, Utilities, Environmental, Citizen Participation, Housing, Health and Human Services, Historic Preservation, Airport, Annexation, Urban Design and Capital Improvements, are to be completed in subsequent years.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of a fund's assets over its liabilities and reserves.

Funding Source: Identifies the source of revenue to fund appropriations.

General Fund: The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

Generally Accepted Accounting Principles (GAAP): The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Debt: Tax supported bonded debt which is backed by the full faith and credit of the City.

Geographic Information System (GIS): A computer system

used to collect, store, manipulate, analyze, and display spatial or geographic data.

Georgetown Transportation Enhancement Corporation (GTEC): This corporation was formed to promote economic and community development within the City and the State of Texas through the payment of costs for streets, roads, drainage, and other related transportation system improvements, including the payment of maintenance and operating expenses associated with such authorized projects.

Georgetown Utility Systems (GUS): Division within the City of Georgetown’s organizational structure, responsible for maintaining a positive working relationship with outside organizations including the Texas Commission on Environmental Quality (formerly the Texas Natural Resources Conservation Commission) and the Texas Department of Transportation. The Division also coordinates contracts with the private sector and oversees and coordinates the “Safe Place” children’s program.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: general, special revenue, debt service, capital projects, and permanent funds.

Grant: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also used for general purposes.

Home Rule City: A City in which Council is free to enact legislation, adopt budgets, and determine policies, subject only to the limitations imposed by the Texas Constitution and City Charter.

Hotel Occupancy Tax (HOT): Hotel occupancy tax is imposed on the rental of a room or space in a hotel costing \$15 or more each day. The tax applies not only to hotels and motels, but also to bed and breakfasts, condominiums, apartments and houses.

Impact Fees: Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or debt service relating to capital projects.

Indicator: A benchmark used to measure performance or workload, or compare against a predetermined standard.

Infrastructure: Roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, lighting systems, water lines, wastewater lines and other improvements that are installed for the common good.

IT Infrastructure: All of the physical devices that make up the City’s network and data center.

Interfund Transfer: A movement of cash between funds for

the purpose of return on investment or funding projects and operations.

Internal Service Fund (ISF): A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

ISF Premiums: Fees charged by one fund to other departments based on replacement costs and usage costs for vehicles, computers, buildings, and administrative fees charged to funds based on service needs.

Major Fund: Any fund that meets both of the following: (1) total assets, liabilities, revenue or expenditures constitute at least 10 percent of the corresponding total (assets, liabilities, etc.) for all funds of that category or type and (2) total assets, liabilities, revenues, or expenditures are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for when it becomes measurable and available.

Operating Budget: This budget, associated with providing on-going services to citizens, includes general expenditures such as personal services, professional services, maintenance costs, supplies and operating capital items.

Outage Management: A system used by electric distribution operators to assist in the restoration of power by providing information on the extent of outages, calculations for the needed time and manpower to complete repairs, and prioritizing and managing available resources.

Pavement Management Information Systems: An automated system for storing, retrieving, analyzing and reporting pavement condition information.

Personnel Expenditures: For the purpose of budgeting, this term refers to all wages and related items: regular pay, premium pay, longevity pay, social security, life insurance, retirement plan contributions, health insurance and workers' compensation insurance.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

Projected Actual: An estimate of year ending balances for all accounts used for budgeting purposes.

Property Taxes: Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property

according to the property's valuation and tax rate.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position, financial position, and cash flows. There are two types of Proprietary Funds: enterprise funds and internal service funds.

Public Improvement District (PID): An area where property owners are charged a special levy to defray part or all of the costs of specific improvements or services that are presumed to be a general benefit to the public and of special benefit to such properties.

Reservation - A balance of funds that are set aside by policy for a specific purpose or to draw upon for emergencies (as in contingency reservation).

Revenue: The yield of taxes and other monetary resources that the City collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (1) do not increase any liability; (2) do not represent the recovery of an expenditure; (3) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

Revenue Bonds: Bonds of the City which are supported by the revenue generating capacity of the electric, water and wastewater system.

Service Improvement Program (SIP) Fees: Charges paid, on a per unit cost basis, by a developer for a portion of the cost of infrastructure improvements such as fire protection, road improvements, electric, wastewater and water system improvements needed to service a development. Fees are set as part of a Council approved development agreement.

Special Revenue Fund (SRF): A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Special Utility District: A legally separate political subdivision under Texas law to provide utility services.

Sun City Texas: Del E. Webb Corporation (Del Webb) broke ground in May 1995 on a 9,500 home, 5,300 acre active retirement community called Sun City Texas. The City's development agreement with Del Webb provides for fire protection, wastewater, water and electric services, and collector and arterial street improvements, as well as annexation as each phase is started. The City is providing the off-site improvements with the construction and carrying costs offset by special impact fees, paid by Del Webb, without cash shortfalls or increases in overall

service rates for water and wastewater.

Surplus: The excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also Fund Balance.

Tax Base: The total value of all real, personal and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

Tax Levy: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Tax Rate: Total tax rate is set by Council and is made up of two components: debt service and operations rates. It is the amount levied for each \$100 of assessed valuation.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property.

Times Coverage Ratio: A calculation of the revenue available divided by the combined debt payment requirement of the utilities. This ratio is one indication of the City's ability to pay its revenue debt obligations.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services or programs for the recipient fund.

Unencumbered Fund Balance: For budget purposes, the unencumbered fund balance is the amount of undesignated fund balance of a fund available for allocation.

Urban Design: The unique character of Georgetown formed primarily by its man-made physical features.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Virtualization: The conversion of physical application servers and desktop computers to "software" based systems. Instead of having each server or desktop running on a physical "box", virtualization allows many servers to run on a few physical machines. The City of Georgetown runs over 160 servers on five (5) physical boxes. Virtualization provides extraordinary ROI.

Working Capital: For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.

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